BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 23.09.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P.(MD)No.26209 of 2025 AND
W.M.P.(MD)No.20422 of 2025

K.Chandra,
Government Works Contractor,
GSTIN 33ARTPC1275D1Z1,
81, Padhbanabanputhoor,
Marungoor Post,
Kanyakumari – 629 402. ... Petitioner

Vs.

The State Tax Officer,
Nagercoil (Rural) Assessment Circle,
Commercial Taxes Buildings,
Nagercoil. ... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records on the file of the respondent in GSTIN: 33ARTPC1275D1Z1/2020-21 dated 23.01.2025 passed by the respondent under Section 73 of TNGST Act 2017 and to quash the same as cryptic, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh after affording opportunity of being heard.

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.J.K.Jeyaselan,
Government Advocate.

* * *

ORDER

Heard both sides.

2. The petitioner challenges the impugned assessment order dated 23.01.2025 whereby the petitioner has been called upon to pay tax of Rs.8,62,114/- together with interest and penalty. The petitioner's registration was cancelled on 29.10.2020. Therefore, the petitioner did not have an occasion to access the portal. But the show cause notice was uploaded only in the portal on 13.11.2024. The petitioner was not aware of such service of show cause notice in the portal. Since the petitioner was not aware, he did not take part in the enquiry nor she offer any explanation. Final order was passed on 23.01.2025.

3. The petitioner's counsel states that more than 90% of the disputed tax was already recovered from the writ petitioner. I am

therefore of the view that the petitioner need not be put on terms.

4. I have held vide order dated ***12.09.2025 in W.P.(MD) No.25073 of 2025 (Tvl.Apollo Medicals Rep. by its Proprietrix Jenitha Rani Vs. The State Tax Officer(FAC))*** that uploading the show cause notice in the portal may not always be sufficient. As already noted, the petitioner's registration has already been cancelled. In such circumstances, the assessing officer ought to have served the show cause notice through registered post. Since it was not done, I am of the view that the principles of natural justice have been breached.

5. Considering the same, the impugned order is set aside. The petitioner shall file reply to the show cause notice within a period of three weeks from the date of receipt of a copy of this order. The impugned order which has been quashed shall be treated as a show cause notice. Enquiry shall be conducted by the respondent and final order shall be passed on merits as expeditiously as possible preferably within eight months thereafter, after hearing the petitioner. Since 90% of the disputed tax has already been recovered, the attachment of the writ petitioner's bank account shall be lifted

forthwith. This writ petition stands allowed. No costs. Consequently, connected miscellaneous petition is closed.

23.09.2025

NCS : Yes / No
Index : Yes / No
Internet : Yes/ No
PMU

To:

The State Tax Officer,
Nagercoil (Rural) Assessment Circle,
Commercial Taxes Buildings,
Nagercoil.

G.R.SWAMINATHAN,J.

PMU

W.P.(MD)No.26209 of 2025

23.09.2025